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Contract

## **Financial Audit and Assurance Services Contract**

National Audit Office

F03: Contract award notice

Notice identifier: 2021/S 000-031230

Procurement identifier (OCID): ocds-h6vhtk-0297b4

Published 15 December 2021, 12:15pm

### **Section I: Contracting authority**

#### **I.1) Name and addresses**

National Audit Office

157-197 Buckingham Palace Road

Victoria

SW1W 9SP

#### **Contact**

Central Procurement Team

#### **Email**

[nao.procurement@nao.org.uk](mailto:nao.procurement@nao.org.uk)

#### **Telephone**

+44 2077987000

#### **Country**

United Kingdom

**NUTS code**

UK - United Kingdom

**Internet address(es)**

Main address

<http://www.nao.org.uk/>

**I.2) Information about joint procurement**

The contract is awarded by a central purchasing body

**I.4) Type of the contracting authority**

Body governed by public law

**I.5) Main activity**

Other activity

National Audit Office

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**Section II: Object**

**II.1) Scope of the procurement**

**II.1.1) Title**

Financial Audit and Assurance Services Contract

Reference number

GEN\_20\_22

**II.1.2) Main CPV code**

- 79200000 - Accounting, auditing and fiscal services

**II.1.3) Type of contract**

## Services

### **II.1.4) Short description**

The National Audit Office (NAO) is the UK's independent public spending watchdog. We support Parliament in holding government to account and we help to improve public services through our high-quality audits. The NAO's Financial Audit Contract is a fundamental part of being able to carry out our purpose and achieve our objectives. We are partnering with supplier firms to ensure the delivery of high-quality audits which support effective accountability and lead to better financial reporting and financial management by public bodies. Our contract is divided into 11 Lots which all contain named audits as well as additional services and training and development. The NAO's Comptroller and Auditor General (C&AG) retains overall responsibility for signing the audit opinion and issuing the audit certificate. The NAO will work with supplier firms to ensure audit engagements are carried out in line with the relevant standards and quality expectations.

### **II.1.6) Information about lots**

This contract is divided into lots: Yes

### **II.1.7) Total value of the procurement (excluding VAT)**

Value excluding VAT: £39,009,747.8

## **II.2) Description**

### **II.2.1) Title**

Charities

Lot No

1

### **II.2.2) Additional CPV code(s)**

- 79200000 - Accounting, auditing and fiscal services

### **II.2.3) Place of performance**

NUTS codes

- UK - United Kingdom

Main site or place of performance

UNITED KINGDOM

#### **II.2.4) Description of the procurement**

This Lot contains charities. The NAO's audit portfolio includes a number of charities. These charities are generally bodies performing charitable functions within a Departmental Group or overseen by a Department, where these charitable functions coincide with the functions of the Sponsor Department. The charities included in this Lot covers museums in both the Department for Digital, Culture, Media and Sport (DCMS) and Ministry of Defence (MoD) area.

#### **II.2.5) Award criteria**

Quality criterion - Name: Quality Questions / Weighting: 80%

Cost criterion - Name: Pricing Schedule / Weighting: 20%

#### **II.2.11) Information about options**

Options: No

#### **II.2.13) Information about European Union Funds**

The procurement is related to a project and/or programme financed by European Union funds: No

### **II.2) Description**

#### **II.2.1) Title**

Pensions

Lot No

2

#### **II.2.2) Additional CPV code(s)**

- 79200000 - Accounting, auditing and fiscal services

#### **II.2.3) Place of performance**

NUTS codes

- UK - United Kingdom

Main site or place of performance

UNITED KINGDOM

#### **II.2.4) Description of the procurement**

This Lot includes a number of Pension bodies. The pensions bodies are some of the most significant public sector pension schemes which would be suited to suppliers with actuarial and pensions audit expertise. Pension schemes are the biggest liability in the Whole of Government Account and are therefore under a significant level of scrutiny as to their valuation when informing overall government fiscal policy. The Pension Protection Fund is a statutory public corporation who are responsible for protecting people with an eligible defined benefit pension when an employer becomes insolvent.

#### **II.2.5) Award criteria**

Quality criterion - Name: Quality Questions / Weighting: 80%

Cost criterion - Name: Pricing Schedule / Weighting: 20%

#### **II.2.11) Information about options**

Options: No

#### **II.2.13) Information about European Union Funds**

The procurement is related to a project and/or programme financed by European Union funds: No

### **II.2) Description**

#### **II.2.1) Title**

Education

Lot No

3

#### **II.2.2) Additional CPV code(s)**

- 79200000 - Accounting, auditing and fiscal services

### **II.2.3) Place of performance**

NUTS codes

- UK - United Kingdom

Main site or place of performance

UNITED KINGDOM

### **II.2.4) Description of the procurement**

The bodies within this lot all support the delivery of government policy around Education in the UK, including bodies both sponsored by the Department for Education as well as non ministerial departments.

### **II.2.5) Award criteria**

Quality criterion - Name: Quality Questions / Weighting: 80%

Cost criterion - Name: Pricing Schedule / Weighting: 20%

### **II.2.11) Information about options**

Options: No

### **II.2.13) Information about European Union Funds**

The procurement is related to a project and/or programme financed by European Union funds: No

## **II.2) Description**

### **II.2.1) Title**

Health

Lot No

4

### **II.2.2) Additional CPV code(s)**

- 79200000 - Accounting, auditing and fiscal services

### **II.2.3) Place of performance**

NUTS codes

- UK - United Kingdom

Main site or place of performance

UNITED KINGDOM

#### **II.2.4) Description of the procurement**

The bodies in this lot all support the delivery of government policy around healthcare in England and Wales.. Many of the bodies play an important role in the regulation of medicines, healthcare and healthcare products. NHS Resolution handles negligence claims on behalf of the members of its indemnity schemes - NHS organisations, independent sector providers of NHS care in England and beneficiaries of state-backed indemnity for general practice. This leads to it accounting for liabilities in relation to clinical negligence, one of the most significant liabilities across government.

#### **II.2.5) Award criteria**

Quality criterion - Name: Quality Questions / Weighting: 80%

Cost criterion - Name: Pricing Schedule / Weighting: 20%

#### **II.2.11) Information about options**

Options: No

#### **II.2.13) Information about European Union Funds**

The procurement is related to a project and/or programme financed by European Union funds: No

### **II.2) Description**

#### **II.2.1) Title**

Department for Environment, Food and Rural Affairs (DEFRA)

Lot No

5

#### **II.2.2) Additional CPV code(s)**

- 79200000 - Accounting, auditing and fiscal services

### **II.2.3) Place of performance**

NUTS codes

- UK - United Kingdom

Main site or place of performance

UNITED KINGDOM

### **II.2.4) Description of the procurement**

The bodies within this Lot support the delivery of Defra's environmental agenda. Several bodies within this lot include significant estimates in relation to the valuation of PPE and land and buildings.

### **II.2.5) Award criteria**

Quality criterion - Name: Quality Questions / Weighting: 80%

Cost criterion - Name: Pricing Schedule / Weighting: 20%

### **II.2.11) Information about options**

Options: No

### **II.2.13) Information about European Union Funds**

The procurement is related to a project and/or programme financed by European Union funds: No

## **II.2) Description**

### **II.2.1) Title**

Department for Business, Energy and Industrial Strategy (BEIS) and Transport

Lot No

6

### **II.2.2) Additional CPV code(s)**

- 79200000 - Accounting, auditing and fiscal services



### **II.2.3) Place of performance**

NUTS codes

- UK - United Kingdom

Main site or place of performance

UNITED KINGDOM

### **II.2.4) Description of the procurement**

BEIS and Transport are Department Group audits falling within the NAO's Infrastructure Group and so are aligned under the same business management processes. Several bodies within this Lot collect significant levels of income through levies or fees, and so an additional Trust Statement is prepared and audited that details income collected under this legislation.

### **II.2.5) Award criteria**

Quality criterion - Name: Quality Questions / Weighting: 80%

Cost criterion - Name: Pricing Schedule / Weighting: 20%

### **II.2.11) Information about options**

Options: No

### **II.2.13) Information about European Union Funds**

The procurement is related to a project and/or programme financed by European Union funds: No

## **II.2) Description**

### **II.2.1) Title**

Home Office and Ministry of Defence

Lot No

7

### **II.2.2) Additional CPV code(s)**

- 79200000 - Accounting, auditing and fiscal services

### **II.2.3) Place of performance**

NUTS codes

- UK - United Kingdom

Main site or place of performance

UNITED KINGDOM

### **II.2.4) Description of the procurement**

The Home Office and the Ministry of Defence are Department Group audits falling within the NAO's Society Group and so are aligned under the same business management processes.

### **II.2.5) Award criteria**

Quality criterion - Name: Quality Questions / Weighting: 80%

Cost criterion - Name: Pricing Schedule / Weighting: 20%

### **II.2.11) Information about options**

Options: No

### **II.2.13) Information about European Union Funds**

The procurement is related to a project and/or programme financed by European Union funds: No

## **II.2) Description**

### **II.2.1) Title**

Society

Lot No

8

### **II.2.2) Additional CPV code(s)**

- 79200000 - Accounting, auditing and fiscal services

### **II.2.3) Place of performance**

NUTS codes

- UK - United Kingdom

Main site or place of performance

UNITED KINGDOM

#### **II.2.4) Description of the procurement**

The Ministry of Justice and the Department for Digital, Media, Culture and Sport are Department Group audits falling within the NAO's Society Group and so are aligned under the same business management processes.

#### **II.2.5) Award criteria**

Quality criterion - Name: Quality Questions / Weighting: 80%

Cost criterion - Name: Pricing Schedule / Weighting: 20%

#### **II.2.11) Information about options**

Options: No

#### **II.2.13) Information about European Union Funds**

The procurement is related to a project and/or programme financed by European Union funds: No

### **II.2) Description**

#### **II.2.1) Title**

Centre

Lot No

9

#### **II.2.2) Additional CPV code(s)**

- 79200000 - Accounting, auditing and fiscal services

#### **II.2.3) Place of performance**

NUTS codes

- UK - United Kingdom

Main site or place of performance

UNITED KINGDOM

#### **II.2.4) Description of the procurement**

These audits fall within the NAO's Centre Group and so are aligned under the same business management processes. These organisations have a crucial role to play in debt and cash management for the UK Government.

#### **II.2.5) Award criteria**

Quality criterion - Name: Quality Questions / Weighting: 80%

Cost criterion - Name: Pricing Schedule / Weighting: 20%

#### **II.2.11) Information about options**

Options: No

#### **II.2.13) Information about European Union Funds**

The procurement is related to a project and/or programme financed by European Union funds: No

### **II.2) Description**

#### **II.2.1) Title**

Crown Estate and British Film Institute

Lot No

10

#### **II.2.2) Additional CPV code(s)**

- 79200000 - Accounting, auditing and fiscal services

#### **II.2.3) Place of performance**

NUTS codes

- UK - United Kingdom

Main site or place of performance

UNITED KINGDOM

#### **II.2.4) Description of the procurement**

The Crown Estate is one of our most high profile clients with a varied portfolio of investment and development of lands and holdings to generate revenue for HM Treasury.

For BFI, they carry out a diverse range of activities to meet its charitable objects. Expertise in valuation of investment property in the retail and environment sectors, and expertise in auditing complex valuations accounted for under IFRS 9.

#### **II.2.5) Award criteria**

Quality criterion - Name: Quality Questions / Weighting: 80%

Cost criterion - Name: Pricing Schedule / Weighting: 20%

#### **II.2.11) Information about options**

Options: No

#### **II.2.13) Information about European Union Funds**

The procurement is related to a project and/or programme financed by European Union funds: No

### **II.2) Description**

#### **II.2.1) Title**

Devolved Activity

Lot No

11

#### **II.2.2) Additional CPV code(s)**

- 79200000 - Accounting, auditing and fiscal services

#### **II.2.3) Place of performance**

NUTS codes

- UK - United Kingdom

Main site or place of performance

UNITED KINGDOM

#### **II.2.4) Description of the procurement**

These bodies are responsible for the representation of devolved affairs in HM Government, facilitating the smooth operation of devolution, liaising between the UK Government and these governments and the administering of certain reserved matters of government relating to Scotland, Wales and Northern Ireland. The National Lottery Community Fund provides grant support to community projects across the entire UK.

#### **II.2.5) Award criteria**

Quality criterion - Name: Quality Questions / Weighting: 80%

Cost criterion - Name: Pricing Schedule / Weighting: 20%

#### **II.2.11) Information about options**

Options: No

#### **II.2.13) Information about European Union Funds**

The procurement is related to a project and/or programme financed by European Union funds: No

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## **Section IV. Procedure**

### **IV.1) Description**

#### **IV.1.1) Type of procedure**

Open procedure

#### **IV.1.8) Information about the Government Procurement Agreement (GPA)**

The procurement is covered by the Government Procurement Agreement: No

### **IV.2) Administrative information**

#### **IV.2.1) Previous publication concerning this procedure**

Notice number: [2021/S 000-004176](#)

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## **Section V. Award of contract**

### **Lot No**

1

### **Title**

Charities

A contract/lot is awarded: Yes

### **V.2) Award of contract**

#### **V.2.1) Date of conclusion of the contract**

1 August 2021

#### **V.2.2) Information about tenders**

Number of tenders received: 7

The contract has been awarded to a group of economic operators: No

#### **V.2.3) Name and address of the contractor**

Deloitte LLP

1 New Street Square

London

EC4A 3HQ

Country

United Kingdom

NUTS code

- UK - United Kingdom

National registration number

OC 303675

The contractor is an SME

No

#### **V.2.4) Information on value of contract/lot (excluding VAT)**

Initial estimated total value of the contract/lot: £4,049,500

Total value of the contract/lot: £4,049,500

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## **Section V. Award of contract**

### **Lot No**

2

### **Title**

Pensions

A contract/lot is awarded: Yes

### **V.2) Award of contract**



**V.2.1) Date of conclusion of the contract**

1 August 2021

**V.2.2) Information about tenders**

Number of tenders received: 1

The contract has been awarded to a group of economic operators: No

**V.2.3) Name and address of the contractor**

Deloitte LLP

1 New Street Square

London

EC4A 3HQ

Country

United Kingdom

NUTS code

- UK - United Kingdom

National registration number

OC 303675

The contractor is an SME

No

**V.2.4) Information on value of contract/lot (excluding VAT)**

Initial estimated total value of the contract/lot: £6,448,000

Total value of the contract/lot: £6,448,000

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## **Section V. Award of contract**

### **Lot No**

3

### **Title**

Education

A contract/lot is awarded: Yes

### **V.2) Award of contract**

#### **V.2.1) Date of conclusion of the contract**

1 August 2021

#### **V.2.2) Information about tenders**

Number of tenders received: 6

The contract has been awarded to a group of economic operators: No

#### **V.2.3) Name and address of the contractor**

Ernst & Young LLP

1 More London

London

SE1 2AF

Country

United Kingdom

NUTS code

- UK - United Kingdom

National registration number

OC300001

The contractor is an SME

No

**V.2.4) Information on value of contract/lot (excluding VAT)**

Total value of the contract/lot: £2,795,006.5

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**Section V. Award of contract**

**Lot No**

4

**Title**

Health

A contract/lot is awarded: Yes

**V.2) Award of contract**

**V.2.1) Date of conclusion of the contract**

1 August 2021

**V.2.2) Information about tenders**

Number of tenders received: 1

The contract has been awarded to a group of economic operators: No

**V.2.3) Name and address of the contractor**

KPMG LLP

15 Canada Square

London

E14 5GL

Country

United Kingdom

NUTS code

- UK - United Kingdom

National registration number

OC301540

The contractor is an SME

No

#### **V.2.4) Information on value of contract/lot (excluding VAT)**

Total value of the contract/lot: £3,523,000

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### **Section V. Award of contract**

#### **Lot No**

5

#### **Title**

DEFRA

A contract/lot is awarded: Yes

#### **V.2) Award of contract**

##### **V.2.1) Date of conclusion of the contract**

1 August 2021

##### **V.2.2) Information about tenders**

Number of tenders received: 4

The contract has been awarded to a group of economic operators: No

##### **V.2.3) Name and address of the contractor**

Ernst & Young LLP

1 More London

London

SE1 2AF

Country

United Kingdom

NUTS code

- UK - United Kingdom

National registration number

OC300001

The contractor is an SME

No

#### **V.2.4) Information on value of contract/lot (excluding VAT)**

Total value of the contract/lot: £2,396,686.5

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### **Section V. Award of contract**

#### **Lot No**

6

#### **Title**

BEIS and Transport

A contract/lot is awarded: Yes

#### **V.2) Award of contract**

##### **V.2.1) Date of conclusion of the contract**

1 August 2021

**V.2.2) Information about tenders**

Number of tenders received: 1

The contract has been awarded to a group of economic operators: No

**V.2.3) Name and address of the contractor**

KPMG LLP

15 Canada Square

London

E14 5GL

Country

United Kingdom

NUTS code

- UK - United Kingdom

National registration number

OC301540

The contractor is an SME

No

**V.2.4) Information on value of contract/lot (excluding VAT)**

Total value of the contract/lot: £4,771,000

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## Section V. Award of contract

### Lot No

7

### Title

Home Office and MoD

A contract/lot is awarded: Yes

### V.2) Award of contract

#### V.2.1) Date of conclusion of the contract

1 August 2021

#### V.2.2) Information about tenders

Number of tenders received: 3

The contract has been awarded to a group of economic operators: No

#### V.2.3) Name and address of the contractor

Azets Audit Services Limited

Churchill House, 59 Lichfield Street

Walsall

WS4 2BX

Country

United Kingdom

NUTS code

- UK - United Kingdom

National registration number

06365189

The contractor is an SME

No

**V.2.4) Information on value of contract/lot (excluding VAT)**

Total value of the contract/lot: £2,684,500

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**Section V. Award of contract**

**Lot No**

8

**Title**

Society

A contract/lot is awarded: Yes

**V.2) Award of contract**

**V.2.1) Date of conclusion of the contract**

1 August 2021

**V.2.2) Information about tenders**

Number of tenders received: 2

The contract has been awarded to a group of economic operators: No

**V.2.3) Name and address of the contractor**

Deloitte LLP

1 New Street Square

London

EC4A 3HQ

Country



United Kingdom

NUTS code

- UK - United Kingdom

National registration number

OC 303675

The contractor is an SME

No

#### **V.2.4) Information on value of contract/lot (excluding VAT)**

Total value of the contract/lot: £3,217,500

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### **Section V. Award of contract**

#### **Lot No**

9

#### **Title**

Centre

A contract/lot is awarded: Yes

#### **V.2) Award of contract**

##### **V.2.1) Date of conclusion of the contract**

1 August 2021

##### **V.2.2) Information about tenders**

Number of tenders received: 1

The contract has been awarded to a group of economic operators: No

##### **V.2.3) Name and address of the contractor**

KPMG LLP

15 Canada Square

London

E14 5GL

Country

United Kingdom

NUTS code

- UK - United Kingdom

National registration number

OC301540

The contractor is an SME

No

#### **V.2.4) Information on value of contract/lot (excluding VAT)**

Total value of the contract/lot: £5,083,000

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## **Section V. Award of contract**

### **Lot No**

10

### **Title**

Crown Estate and BFI

A contract/lot is awarded: Yes

### **V.2) Award of contract**

#### **V.2.1) Date of conclusion of the contract**

1 August 2021

**V.2.2) Information about tenders**

Number of tenders received: 1

The contract has been awarded to a group of economic operators: No

**V.2.3) Name and address of the contractor**

Mazars LLP

Tower Bridge House, St Katharine's Way

London

E1W 1DD

Country

United Kingdom

NUTS code

- UK - United Kingdom

National registration number

OC308299

The contractor is an SME

No

**V.2.4) Information on value of contract/lot (excluding VAT)**

Total value of the contract/lot: £1,995,500

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## **Section V. Award of contract**

### **Lot No**

11

### **Title**

Devolved

A contract/lot is awarded: Yes

### **V.2) Award of contract**

#### **V.2.1) Date of conclusion of the contract**

1 August 2021

#### **V.2.2) Information about tenders**

Number of tenders received: 2

The contract has been awarded to a group of economic operators: No

#### **V.2.3) Name and address of the contractor**

Ernst & Young LLP

1 More London

London

SE1 2AF

Country

United Kingdom

NUTS code

- UK - United Kingdom

National registration number

OC300001

The contractor is an SME

No

#### **V.2.4) Information on value of contract/lot (excluding VAT)**

Total value of the contract/lot: £2,046,054.8

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## **Section VI. Complementary information**

### **VI.3) Additional information**

To view this notice, please click here:

<https://www.delta-esourcing.com/delta/viewNotice.html?noticeId=650677019>

GO Reference: GO-20211215-PRO-19396849

### **VI.4) Procedures for review**

#### **VI.4.1) Review body**

National Audit Office

157 - 197 Buckingham Palace Road, Victoria

London

SW1W 9SP

Telephone

+44 2077987000

Country

United Kingdom

Internet address

<http://www.nao.org.uk>